



**GOVERNMENT OF ANDHRA PRADESH**  
**A B S T R A C T**

Andhra Pradesh Treasury Code Volume-I – Instruction 38 (B) under Treasury Rule 16 –  
Certain amendment – Revised - Orders – Issued.

**FINANCE (TFR) DEPARTMENT**

**G.O.MS.No. 169**

**Dated: 08 .08.2014**

**Read the following:-**

1. G.O.Ms.No.338, Finance (TFR.I) Department, dated 25.03.2004.
2. From the Director of Treasuries and Accounts, A.P. Hyderabad letter  
No. M1(1)/10306/2013, dated 10.07.2014.

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**ORDER:**

The existing provision in Instruction 38 (B) under T.R. 16 which was amended in the G.O. 1<sup>st</sup> read above is *“Payment of surcharge on stamp duty, profession tax compensation and grants in lieu of magisterial fines due to panchayats:-* The procedure laid down in instructions 38 namely, preparation of bills in quadruplicate by the Sub Registrar concerned for payment of surcharge on stamp duty, profession tax, compensation and grants in lieu of magisterial fines due to panchayats and presentation at the Sub-Treasury / through Treasury Bills Register shall be followed with a request to credit the amounts by transfer and the four copies of the bill shall be disposed off as follows by the Sub-Treasury Officer:

- (i) Original to the Treasury as a voucher with the daily sheet;
- (ii) Duplicate to be kept in the Sub-Treasury;
- (iii) Triplicate to be send to the District Panchayat Officer/Chief Executive Officer, Zilla Praja Parishad;
- (iv) Quadruplicate to be sent to the Sub-Registrar concerned.

2. The Sub-Registrar shall in the beginning of the month, prefer the bill for adjustment of surcharge on stamp duty and the Sub-Treasury Officer shall adjust the amounts as follows:

- (i) The payment of surcharge on stamp duty shall be debited to 0030-02-901. 0030. Stamps and Registration -02-Non Judicial – 901 refunds;

- (ii) Five percent of the amount towards collection charges payable to the Registration Department shall be credited to the head. 0030-03-800-Stamps and Registration 03 Registration – 800 other receipts – collections charges to Dept.
- (iii) The balance amount of Surcharge on stamp duty payable to the local bodies shall be credited to the personal deposit account of the respective local bodies.

3. The procedure for payment of Profession Tax is separated from other duties viz. Surcharge on Stamp Duty, Grants in lieu of magisterial fines to Local Bodies instead of Panchayats has also undergone a change and the existing provision needs substitution. Accordingly, the following amendment order is issued to A.P. Treasury Code.

#### AMENDMENT

Instruction 38 (B) under Treasury Rule 16 of APTC	The existing provision in Instruction 38 (B) under T.R. 16 shall be substituted by the following:
	<p><i>“Payment of profession tax:-</i> For the purpose of assignment of proceeds to local bodies once a quarter, Deputy Commercial Tax Officers should submit to Commercial Tax Officer every quarter a statement showing the amount of tax realized in the previous quarter with details as to the respective areas. The statement should contain a certificate of the Deputy Commercial Tax Officer concerned that the Departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the treasury figures shall issue proceedings sanctioning the amount to the local bodies to which the amounts are to be adjusted.</p> <p>After Reconciliation, the concerned Deputy Commercial Tax Officer, will issue proceedings duly indicating the total tax collected including the taxes collected in respect of Government employees by way of salary deduction etc., and allocated the proceeds to General Funds of the concerned Local Bodies and prefer bill signed for adjustment by the Treasury duly debiting to Head of Account 3604-108-05-310/312.</p> <p>The Commercial Tax Officer shall present the bill in quadruplicate to the Sub-Treasury Officer along with the Treasury Bill Register, which shall be disposed off as follows by the Sub-Treasury Officer:</p> <ul style="list-style-type: none"> <li>(i) Original to the Treasury as a voucher with the daily sheet;</li> <li>(ii) Duplicate to be kept in the Sub-Treasury;</li> <li>(iii) Triplicate to be send to the concerned Municipality/Municipal Corporation/District Panchayat Officer/Chief Executive Officer, Zilla Praja Parishad;</li> </ul>

	<p>(iv) Quadruplicate to be sent to the Deputy Commercial Tax Officer.</p> <p>The concerned District Treasury Officer will receive the bill signed by the Drawing and Disbursing Officer of Deputy Commercial Tax Officer and adjust the amount to the Local Bodies General Funds duly ensuring that the amounts are reconciled and not adjusted earlier.</p> <p>The Sub-Treasury Officer shall adjust the amounts by transfer to the credit of either to Urban Local Bodies such as Municipalities/Municipal Corporations or Panchayat Raj Institutions such as Mandal Praja Parishad / Zilla Praja Parishads/ Gram Panchayats concerned. "Paid by transfer" seal shall be appended on four copies and the Certificate of credit of each Municipality/Municipal Corporation, Gram Panchayat or Mandal Praja Parishad/ Zilla Praja Parishad etc., shall be prepared, signed by the Sub-Treasury Officer and attached to the voucher to be sent to the District Treasury Officer along with the daily sheet.</p> <p>If for any reasons reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If after reconciliation, any modification is found necessary, the local bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment".</p>
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(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**L.PREMACHADRA REDDY**  
**SECRETARY TO GOVERNMENT (B&IF)**

To

All the Chief Secretaries/Principal Secretaries/Secretariat to Government in Andhra Pradesh.

The Principal Secretary to the Governor of Andhra Pradesh.

All Secretariat Department in the State Andhra Pradesh.

All Heads of Departments in the State of Andhra Pradesh.

All District Collectors and District Judges in the State of Andhra Pradesh.

The Director of Treasuries and Accounts, A.P. Hyderabad.

The Pay & Accounts Officer, A.P. Hyderabad.

The Director of Works Accounts, A.P. Hyderabad.

The Registrar, A.P. High Court, Hyderabad.

The Registrar, A.P. Administrative Tribunal, Hyderabad.

All the Director of Works Accounts of Projects in the State of Andhra Pradesh.

All the District Treasury Officers in the State of Andhra Pradesh.

All the Chief Executive Officers of Zilla Praja Parishads in the State of Andhra Pradesh.

All the District Educational Officers in the State of Andhra Pradesh.

The Secretariat of Zilla Gandhalaya Samsthas through the Director of Public Libraries, A.P. Hyderabad.

All the Commissioners / Special Officers of the Municipalities/Corporations.  
The Registrars of All Universities in the State of Andhra Pradesh.  
Copy to the Revenue ( ) Department, A.P. Secretariat.  
Copy to the M.A. & U.D. Department, A.P. Secretariat.  
Copy to P.S. to Principal Secretary/Principal Secretary (R&E)/Secretary (B&IF).  
Copy to the Accountant General, (A&E) Andhra Pradesh/Telangana, Hyderabad.  
Copy to S.F./S.Cs.

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